

# Minutes

Joint meeting of the Financial Audit and Assurance and Performance Audit Committees  
Thursday 23 February 2023, 11.10am  
Online via Microsoft Teams

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## Present:

William Moyes  
Andrew Burns  
Andrew Cowie  
Sheila Gunn  
Christine Lester  
Tim McKay  
Geraldine Wooley

## Other Commission members in attendance:

Malcolm Bell  
Nichola Brown  
Ruth MacLeod

## Apologies:

Sophie Flemig

## In attendance:

Antony Clark, Executive Director of Performance Audit and Best Value (PABV)  
Blyth Deans, Senior Manager, PABV  
Helena Gray, Controller of Audit  
Martin McLauchlan, Policy Manager  
Mark Taylor, Audit Director, PABV

## 1. Risk assessment and implications for the work programme

The Committees considered a report by the Policy Manager providing an updated assessment on business and audit risk.

During discussion, the Committees:

- Noted and welcomed the increased explanation of the risk assessment.
- Andrew Cowie expressed the view that risk around the wider Commission Support Team should be assessed to take into account wider resourcing issues.
- Christine Lester noted the abeyance of the SSG would suggest a degree of uncertainty in this area that may require the risk assessment to be reassessed.

- Geraldine Wooley raised risks around the progress of the PWF. Noted advice from Blyth Deans, in response, that further information could be provided to members as an interim step.

*Action: Blyth Deans*

Following discussion, the Committees:

- Agreed the assessment of the controls in place in relation to business risk, subject to the issues raised above.
- Agreed the assessment of the audit response in place in relation to audit risk, subject to the issues raised above.
- Agreed that there was no specific action required to inform the next refresh of the work programme at the Commission's March meeting but noted the dynamic nature of the programme and the opportunity to influence the programme at the annual Strategy Seminar.

## **2. Any other business**

The Chair, having advised that there was no business for this item, closed the meeting.

### **Close of meeting**

The meeting finished at 11.25 am.